

COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
INTERNAL SERVICE FUNDS
For the year ended December 31, 2002

	Fleet Maintenance	Insurance
Operating revenues:		
Charges for services	\$ 1,113,521	\$ -
Charges for replacement	792,675	-
Charges for insurance	-	682,409
Total operating revenues	<u>1,906,196</u>	<u>682,409</u>
Operating expenses:		
Administrative and general	-	907,514
Maintenance and operations	672,451	-
Supplies	338,401	1,230
Depreciation and amortization	921,330	-
Total operating expenses	<u>1,932,182</u>	<u>908,744</u>
Operating income (loss)	<u>(25,986)</u>	<u>(226,335)</u>
Nonoperating revenues (expenses):		
Interest and investment revenue	147,135	(1,987)
Miscellaneous	-	-
Total nonoperating revenues (expenses)	<u>147,135</u>	<u>(1,987)</u>
Income (loss) before contributions and transfers	121,149	(228,322)
Transfers in	103,293	-
Transfers out	-	-
Change in net assets	<u>224,442</u>	<u>(228,322)</u>
Total net assets - beginning	<u>7,964,259</u>	<u>313,344</u>
Total net assets - ending	<u>\$ 8,188,701</u>	<u>\$ 85,022</u>

Medical Self-Insurance	Workman's Compensation	Information Technology	Total
\$ -	\$ -	\$ 1,651,537	\$ 2,765,058
-	-	-	792,675
3,871,324	244,138	-	4,797,871
<u>3,871,324</u>	<u>244,138</u>	<u>1,651,537</u>	<u>8,355,604</u>
3,922,406	287,083	1,845,012	6,962,015
-	-	-	672,451
-	-	193,908	533,539
-	-	7,194	928,524
<u>3,922,406</u>	<u>287,083</u>	<u>2,046,114</u>	<u>9,096,529</u>
<u>(51,082)</u>	<u>(42,945)</u>	<u>(394,577)</u>	<u>(740,925)</u>
42,200	(598)	-	186,750
75,911	-	-	75,911
<u>118,111</u>	<u>(598)</u>	<u>-</u>	<u>262,661</u>
67,029	(43,543)	(394,577)	(478,264)
-	-	-	103,293
<u>(68,767)</u>	<u>-</u>	<u>-</u>	<u>(68,767)</u>
<u>(1,738)</u>	<u>(43,543)</u>	<u>(394,577)</u>	<u>(443,738)</u>
442,755	64,466	1,338,121	10,122,945
<u>\$ 441,017</u>	<u>\$ 20,923</u>	<u>\$ 943,544</u>	<u>\$ 9,679,207</u>

See accompanying notes to the financial statements.